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Poland

FDD Abstract of [REDACTED]

POLISH TAX SYSTEM AND GOVERNMENTAL STRUCTURE (12 pp; Polish; [REDACTED])

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[REDACTED] consists of two [REDACTED] reports totalling 9 pages.

The report on the Polish tax system (3 pp) states that the system is not only a means of raising revenue for the state but an instrument for the communization of Poland. It is a weapon used to destroy private industry, trade, and services.

Although the number of basic tax types decreased after the war from 17 to 11, those which remained were developed and greatly extended. The more important basic taxes are: turnover tax, income tax, inheritance tax, windfall tax, occupancy tax, registration fees, and compulsory saving.

A characteristic of the Polish tax system is the classification of taxpayers into groups according to the source of income. These classifications are used to favor particular groups and discriminate against others. For instance, in the income tax taxpayers are divided into five groups. The most favored group consists of artists, architects, writers, and sculptors. The heaviest tax burden is levied against those receiving their income from private trade or industry. In the turnover tax, taxpayers are classed as state, municipal, cooperative, or private enterprises. The tax rate is so regulated that the latter group pays a 50 percent higher rate than the former groups. The occupancy tax varies according to the employment status of the taxpayer (state, municipal, or private enterprise). Those employed by state and municipal enterprises are favored over those employed by private enterprise. The latter must pay a tax several times larger.

State enterprises are taxed like any other enterprises. The income tax is always 50 percent of net profit.

Tax rates are high and arbitrarily set by the treasury offices. Penalties for tax violations are very severe.

The report on the structure of the Polish state (6 pp) states that it is based on an entire series of legal acts binding until enactment of the new constitution. The report lists the legal acts which form the legal foundation for the present Polish state.

The legislative branch of the Polish state is the Legislative Sejm, the executive branch consists of the President, Council of State, and the Government, while the judicial branch consists of the Courts. The report gives a brief description of the duties and functions of each of the above. They are further broken down into subordinate governmental agencies such as the Council of Ministers and State Economic Planning Commission. The report identifies the following personalities: Sejm Marshall Wladyslaw Kowalski, Sejm Vice-Marshalls Roman Zambrowski, Wacław Barcikowski, and Stanislaw Szwalbe. Two members of the Council of State are Marshall Zymierski and A. A. Zawadzki, chairman of the Central Commission of Trade Unions.

The Legislative Sejm consists of 444 members, all members of parties belonging to the so-called "Bloc of Democratic Parties". This bloc includes the United Polish Workers' Party, United Peasant Party, the Democratic Party, and the Labor Party. There is no opposition in the Sejm and the United Polish Workers' Party monopolizes all political activity.

The report gives a very brief description of the drastic reorganization of the Polish court system. It states that the geographic jurisdiction of the courts was revised and that government control of the courts and public prosecutors was strengthened.

Report discusses the Supreme Chamber of Control and calls it the instrument of control over the financial and economic operations and policies of the government agencies, institutions, and enterprises. In addition to the Supreme Chamber of Control, the ministries have a system of departmental or internal control, and the national councils carry on a system of social control.

The report discusses the structure and fields of operation of the national councils.

The Polish state structure is largely covered in a digest appearing in the Polish Press Summary, a copy of which is on file in [REDACTED]

Foreign language document of a microfilm [REDACTED]

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